CLAIM AMENDMENTS

1. (Currently Amended)

A sphere-shaped coated magnesium oxide powder having a surface coated with a double oxide and having an average shape factor of 1.25 or less, wherein an amount of the double oxide present on the surface of the magnesium oxide powder is 5 to 50 mass%.

2. (Original)

The sphere-shaped coated magnesium oxide powder according to claim 1, wherein said double oxide has a melting point of 2,773 K or lower.

3. (Original)

The sphere-shaped coated magnesium oxide powder according to claim 2, wherein said double oxide comprises at least one element selected from the group consisting of aluminum, iron, silicon, and titanium, and magnesium.

4. (Cancelled)

5. (Currently Amended)

The sphere-shaped coated magnesium oxide powder according to claim 1, which has an average particle size of ~~5 x 10-6 to 500 x 10-6 m~~ 5×10^{-6} to 500×10^{-6} m and a BET specific surface area of ~~5 x 103 m2/kg~~ 5×10^{3} m^2/kg or less.

6. (Currently Amended)

A method for producing a sphere-shaped coated magnesium oxide powder, comprising

allowing a compound of an element forming a double oxide to be present on ~~the~~ a surface of the magnesium oxide powder, wherein the double oxide is formed in an amount of 5-50 mass% to the magnesium oxide powder, and ~~then~~

fusing the surface of the resultant magnesium oxide powder at a high temperature so that the surface of the magnesium oxide powder is coated with the double oxide and the magnesium oxide powder is shaped into sphere having an average shape factor of 1.25 or less.

7. (Original)

The method according to claim 6, wherein the compound of the element forming a double oxide together with

magnesium is at least one compound selected from the group consisting of an aluminum compound, an iron compound, a silicon compound, and a titanium compound.

8. (Currently Amended)

The method according to claim 6, wherein the magnesium oxide powder to be coated has a crystallite size of ~~50 x 10-9 m~~ 50×10^{-9} m or more.

9. (Currently Amended)

The method according to claim 6 wherein fusing the surface of the resultant magnesium oxide powder is carried out by a flame fusion process with ~~the temperature is a~~ flame temperature of 2,073 K or higher.

10. (Previously Presented)

A resin composition comprising the sphere-shaped coated magnesium oxide powder according to claim 1.

11. (Original)

The resin composition according to claim 10, wherein the resin in the resin composition is an epoxy resin.

12. (Original)

The resin composition according to claim 10, wherein the resin in the resin composition is a silicone rubber.

13. (Previously Presented)

An electronic device using the resin composition according to claim 10.

14. (New)

A magnesium oxide powder comprising sphere-shaped coated particles having an average shape factor of 1.25 or less, said particle comprising

a magnesium oxide core, and

a double oxide spherical surface layer in the amount of 5 to 50 mass% fused on said magnesium oxide core.

15. (New)

A method for producing a magnesium oxide powder with sphere-shaped coated particles, comprising

mixing a double oxide in an amount of 5-50 mass% with the magnesium oxide powder, so that said double oxide to be present on a surface of a magnesium oxide particle;

fusing the surface of the resultant particle at a

temperature higher than the melting point of said double oxide; and

forming a spherical surface having an average shape factor of 1.25 or less on said particle.